

OFFICE OF THE DIRECTOR

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July 24, 2009

Scott Peterson Executive Director Streamlined Sales Tax Governing Board, Inc. 4205 Hillsboro Pike, #305 Nashville, TN 37215-3339

RE: Arkansas Re-Certification Letter

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement"), I hereby re-certify that the State of Arkansas is in compliance with the terms of the Agreement.

The Arkansas General Assembly did not enact any legislation in 2009 that would affect Arkansas's compliance with the Agreement since Arkansas was approved as a full member state.

The 2009 Certificate of Compliance and Taxability Matrix for the State of Arkansas are enclosed. These documents will be available on our website: www.arkansas.gov/dfa. If you have any questions, please contact Tom Atchley, Excise Tax Administrator of the Arkansas Department of Finance and Administration, at (501)682-7200.

Sincerely,

Richard A. Weiss, Director

Arkansas Department of Finance and Administration